

## JOURNAL'S BUSINESS DIRECTORY.

**ADVERTISING.**  
Wm. L. Rice, 205 West Michigan street. Telephone 217. Office, 205 West Michigan street. Telephone 217. Office, 205 West Michigan street. Telephone 217.

## COAL.

COAL—Coke, coal and soft coal. Phone 214.

## DRESSING.

DRESSING—CO., fancy dress and cleaning; silk, curtains, any color, cleaned and finished quickly. 222 Massachusetts avenue and 15 North Illinois street.

## FLORISTS.

FLORISTS—HARTMAN'S FLORAL COMPANY. New No. 211 Mass. ave., 219 N. Del. st. Tel. 30.

## LAUNDRIES.

LAUNDRIES—UNION CO-OPERATIVE LAUNDRY. Work called for, 128-144 Virg. ave. Phone 128.

## MAINTENANCE AND GRATES.

MAINTENANCE AND GRATES—F. M. PURSELL (Mantels, Furnaces, etc.). 211 Mass. ave.

## PATENT LAWYERS.

PATENT LAWYERS—V. H. LOCKWOOD. 41-43 Lemke building.

## SALES AND LIVERY STABLES.

SALES AND LIVERY STABLES—HORACE WOOD (Carrs, Traps, Buggy, etc.). 25 Circle. Tel. 107.

## SHOW CASES.

SHOW CASES—WILLIAM WEIGER. 119 South Pennsylvania st.

## UNDERCARRIERS.

UNDERCARRIERS—FRANK BLANCHARD. 99 N. Delaware st. Tel. 41. Lady Attendant.

## WALL PAPERS.

WALL PAPERS—H. C. STEVENS, New Style Wall Paper, Low prices. 300 N. Senate ave. Tel. 2 on 202.

## FURNAL DIRECTORS.

FURNAL DIRECTORS—FLANNERY & BUCHANAN—Licensed embalmers. Can ship diphtheria and scarlet fever. Lady embalmer for ladies and children. 101 North Illinois st. Telephone 61, new and old.

## DIED.

DIED—DANIEL—D. Dan, died April 10, 1899. Funeral services at First Baptist church, Friday, April 11, at 2 p. m. Friends invited.

REXFORD—Edward, died Wednesday, April 11, at 8 p. m., at his late residence, 1623 North Illinois street. Funeral notice later.

RICHARDSON—Mrs. R. A. Richardson, at 619 N. W. 4th st., at the residence, 1529 Garfield place. Notice of funeral will be later.

## SOCIETY MEETINGS.

MASONIC—Pentapolis Lodge, No. 564, P. and A. Masons. Special meeting this (Thursday) evening, April 12, at 8 o'clock, in Masonic Temple, for work in first degree.

ELMER A. SMYTHE, W. M. F. T. McQUIDD, Secretary.

## FINANCIAL.

LOANS—Money on mortgages. C. F. SAYLES, 18 East Market street.

LOANS—On city property; 10 per cent; no commission; money ready. C. N. WILLIAMS & CO., 210 Lemke building.

MONEY—To loan on Indiana farms; lowest market rate; privilege for payment before due; we also buy and sell bonds. C. N. WILLIAMS & CO., 210 Lemke building.

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## IN A UNIQUE POSITION

CONTROL OF THE C. & O. ROAD STILL SUBJECT TO A CHANGE.

## Explanation of the Recent Advance in Peoria &amp; Eastern Stocks—General and Personal Notes.

A railway official and financier yesterday remarked that the Chesapeake & Ohio occupied rather a unique position as a railroad property. He did not, he said, know of one holding a like position as to ownership. The Pennsylvania holds or co-owns of its controlling interest, the Vanderbilts one-fifth, while the remaining three-fifths of the voting power was scattered in this country and Europe, what matters more than the two-fifths above spoken of by common consent dictate the policy of the company and hold it in line as a rate maintainer. "While it might be a difficult matter," said he, "to get the controlling stock of the road out of the three-fifths not held by the Pennsylvania and Vanderbilt interests, such a thing is possible. It is a great mistake to think that the Big Four is no longer in any manner identified with the Chesapeake & Ohio."

## P. &amp; E. Stocks.

An explanation of the cause of the advance in Peoria & Eastern stocks and securities is found in the large increase of late in the earnings of the road. The net increase for the seven months to March 31, 1900, was \$48,550, or more than the net earnings for the entire fiscal year ending June 30, 1899. The increase over the corresponding period of the preceding fiscal year was \$19,438. The Peoria & Eastern is leased to the Big Four until 1901, the Big Four guaranteeing interest on \$2,500,000 first consols. If the earnings suffice for this interest and for the advances made by the lessee, any further surplus goes to the second income and the stock. There are \$1,000,000 second income and \$1,000,000 stock outstanding. The Big Four own half the stock, and it is a creditor of the Peoria & Eastern for \$800,000 advanced for improvements, equipment and other things. The stock, it is stated, has been recently paid. The increase of nearly \$50,000 net in seven months is more than the annual interest charges on the second income bonds, and naturally places the stock in a position where dividends can be paid. The Big Four must be paid before dividends can be declared, but that will be readily accomplished if earnings continue any length of time in the present volume.

## Personal, Local and General Notes.

Rush Watkins, traveling freight agent for Illinois Central, has been transferred to Springfield, for a month's stay, being in poor health.

A. Galloway, superintendent of the Cincinnati division of the Cincinnati, Hamilton & Dayton lines, was in the city yesterday.

Roswell Miller, chairman of the executive committee of the Chicago, Milwaukee & St. Paul, will remove his headquarters from Chicago to New York, in June.

It is stated that the Big Four through a parlor car will be run on the fast day trains between Cincinnati and St. Louis. Cars are being rebuilt for the purpose. One of the cars has been appointed chief engineer of the New York, New Haven & Hartford, vice F. S. Curtis, electrician.

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## BANK STOCK TAXATION

RIGHT OF A STOCKHOLDER TO DEDUCT HIS INDEBTEDNESS.

## Attorney General Files His Brief in Richmond Case—Cases in the County Courts.

Attorney General Taylor yesterday filed his brief in the case of the First National Bank of Richmond against John W. Turner, treasurer of Wayne county, asking for an injunction to prevent the collection of certain taxes. The case involves the right of a stockholder in a national bank to deduct his individual indebtedness from his bank stock. In this case the assessor of Wayne county refused to make the deduction demanded by the bank, whereupon they immediately brought suit for injunction against the treasurer of the county. Several stockholders owned shares in the bank, for which they were indebted over and above the amount of their credits.

Mr. Taylor says in his brief for the appellee:

"In Indiana a national bank has the same right to deduct its debts from its assets as has an individual. The statute says so in as many words. The private banker may deduct his debts from his assets in computing his estate for taxation. The national bank deducts the debts of its shareholders from its valuation for taxes. The statute who holds the thousand dollars loan to another is no richer by the transaction, unless he gets a small commission. His transaction increases nothing in his wealth nor that of the community. It does not bestow another thousand dollars, nor could he be taxed on the whole. He is taxed for the hands of another. To tax it would be double taxation."

## JURIES ARE DRAWN

To Serve in the United States District Court.

The following jurymen were drawn yesterday morning to serve on the grand and petit juries for the May term of the United States District Court: Grand jurors—Edward P. Ames, Hammond; Joseph Anderson, Boswell; George Arnold, Laporte; Parley Barker, Crown Point; John Bishop, Cynthiana; George N. Brock, Unionville; William Byrner, Rising Sun; Robert L. Burton, Lafayette; Albert Canfield, Farmland; Robert P. Daggett, Indianapolis; Norman Gannon, Vernon; Fletcher Hines, Indianapolis; Michael Kelly, Monterey; John W. Nussbaum, Shipshewana; John W. O'Connor, Kinman; William H. Orsborn, Indianapolis; Levi Padlock, West Newton; Curtis Peck, Perkinsville; John H. Stacker, Independence; John U. Thomas, Linwood; Edward Valentine, Franklin; Oscar A. White, Kildee; Milton H. Wooley, Williamsburg.

Petit jurors—John Arbuckle, Plainfield; Charles P. Beach, 222 North Capitol avenue; Indiana Jones, 222 North Capitol avenue; Lewis Davis, Grangeville; Louis A. DeLoach, 222 North Illinois street; Indiana Jones, 222 North Capitol avenue; Lewis Davis, Grangeville; Louis A. DeLoach, 222 North Illinois street; Indiana Jones, 222 North Capitol avenue; Lewis Davis, Grangeville; Louis A. DeLoach, 222 North Illinois street.

"Cities of Class A, those having over 50,000 population, representing 124,139 total population, report 346 deaths, an annual rate of 20.7. Indianapolis and Evansville are the only cities in this class. The rate for Indianapolis was 20.7, and for Evansville 20.5.

"Cities of Class B, those having from 25,000 to 50,000 population, representing 114,324 total population, report 153 deaths, a rate of 15.7. This class includes Fort Wayne, rate 13.8; South Bend, rate 14.5, and Terre Haute, rate 13.3.

"Cities of Class C, those having from 10,000 to 25,000 population, representing a total population of 210,895, report 290 deaths, a rate of 16.2. This class includes Anderson, rate 15.3; Elkhart, rate 14.7; Elwood, rate 16.1; Hammond, rate 14.9; Jeffersonville, rate 15.4; Kokomo, rate 11.6; Muncie, rate 14.2; Lucasan, rate 13.5; Mendenhall, rate